

NOV 5 1991

District Director  
Boston  
Attn: Don Lopes

Chief, Branch 8, Office of Assistant Chief Counsel  
(Passthroughs & Special Industries) CC:PSI:8

Form 720

This responds to your July 30, 1991, request for information regarding the filing requirements of Form 720, Quarterly Federal Excise Tax Return, and Form 8743, Information on Fuel Inventories and Sales.

Under section 40.6011(a)-1T(a) of the Excise Tax Procedural Regulations, a person must file Form 720 for the first calendar quarter in which liability for tax is incurred, and for each subsequent calendar quarter, whether or not liability was incurred during such quarter until the person has filed a final return in accordance with section 40.6011(a)-2T.

In accordance with the instructions on Form 8743, a column on Form 8743 must be completed for each IRS number for which the taxpayer is reporting tax on Form 720. If a taxpayer is not reporting tax for a particular IRS number, then a column for that number should not be completed. Thus, if a taxpayer is not reporting tax for IRS No. 62, Gasoline, then a column on Form 8743 for gasoline should not be completed.

Also, see Announcement 91-167, 1991-44 Internal Revenue Bulletin, for additional instructions for gasoline taxpayers for completing Form 8743.

This response is advisory only and does not represent the views of the Service as to the application of law, regulations, and precedents to the facts of a specific case.

(signed) Jeffrey M. Nelson

JEFFREY M. NELSON

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